



BRIAN J. MCMAHON
Director

Gibbons P.C.
One Gateway Center
Newark, NJ 07102-5310
Direct: (973) 596-4705 Fax: (973) 639-6229
bmcmahon@gibbonslaw.com

October 14, 2010

VIA ECF & FEDERAL EXPRESS

Honorable Garrett E. Brown, Jr., Chief, U.S.D.J.
United States District Court
for the District of New Jersey
Clarkson S. Fisher Federal Bldg. & U.S. Courthouse
402 E. State Street, Room 405
Trenton, New Jersey 08608

Re: Rocheux Intern'l of New Jersey, Inc. v. U.S. Merchants Financial Group, Inc., et al.
Civil Action Number: 06-06147 (GEB)(ES)

Dear Chief Judge Brown:

As you know, this firm represents U.S. Merchants Financial Group, Inc., U.S. Merchants, Inc., The Merchant of Tennis, Inc. and Diversified, Repackaging Corporation ("U.S. Merchants" or "Defendants"), in the above-referenced matter. Pursuant to Your Honor's September 29, 2010 Opinion which provided "Defendants 15 days from receipt of the accompanying Order to submit supplemental documentation and revised calculations of their loss offsets setting forth their exact losses, by value and pound, for 2006," see Opinion Pgs. 29-30 [Docket Entry No. 108], enclosed please find:

- Declaration of Darrell Roland in Support of Defendants' Submission of Supplemental Documentation and Revised Calculations of Loss Offsets from January 2006 to June 2006;
- Declaration of Nick Margaros in Support of Defendants' Submission of Supplemental Documentation and Revised Calculations of Loss Offsets from January 2006 to June 2006; and
- Certificate of Service.

Should Your Honor have any questions or require any additional information regarding this matter, please have a member of Your Honor's staff contact me. We thank Your Honor for your kind consideration.

Respectfully submitted,

s/ Brian J. McMahon

Brian J. McMahon
Director

cc: Brian W. McAlindin, Esq. (via ECF and regular mail)